

JOURNAL OF APPLIED MANAGERIAL ACCOUNTING
Vol. 2, No. 2, September 2018, Page 282-289
ISSN: 2548-9917 (online version)

Article History
Received September, 2018
Accepted September, 2018

ACADEMIC CHEATING BEHAVIOR REVIEWED FROM NEUTRALIZATION OF CHEATING BEHAVIOR AND GENDER OF THE ACCOUNTING STUDENTS AT UNIVERSITIES IN BATAM

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Abstract

This study aimed to determine the neutralization relationship with the academic cheating behavior and differences in students perceptions of male and female on neutralization who is do cheating behaviors in academic studies. The sampling method used purposive sampling techniques. The subjects were as 378 who is take the accounting courses with accredited B (Good) in several universities in Batam. The questionnaires were distributed to each universities about 125 questionnaires. Hypothesis testing used a Pearson product moment correlation analysis and t-test Independent test. The results of this study found that, there is a strong positive correlation between neutralization with the academic cheating behavior with a correlation coefficient $r = 0,829$ with probability $p = 0.000$ ($P < 0.05$). The results of the study for the t-test Independent test showed that there are differences in perception between male students and female with an average of male students is higher by 63.79% and the female with a percentage of 35.03%. Moreover, the conclusion for further study, it can carry out educational purpose suppress the neutralization process, ethics education should consider the perspective of male and female, and study the factors affecting the dynamics of neutralization and neutralization of both male and female.

Keywords: Neutralization, Academic Cheating Behavior, Accounting Students, Perception

1 Introduction

The accounting profession is a profession which requires actions to uphold morality. Honesty and integrity is a foundation that is the accounting profession. The college became one of the ways to achieve this goal because college is a process of formation of the profession through the learning process. The college serves as one of the institutions of formal education and was instrumental in shaping the student with upholds moral honesty, and is expected to produce high-quality graduates. Academic cheating is not a new phenomenon in the world of education. According to Yuliyanto (2015), the act of academic dishonesty is against the norms prevailing in society, therefore, must be avoided. The number of students found in violation of ethics by cheating. According to Sagoro (2013), cheating can occur in a variety of environments, including the academic environment. Forms of behavior academic cheating is often done by students both individually and collectively in the process of studying or exams such as the activities of cheating, doing a copy and paste from the Internet make little notes or open book at the time of the actual exam conducted closed books, illegal absent to friends, and various other cheating. The implications that can occur when students are too often academic cheating is when they're doing a job in the business world in particular are on the Accounting for examples such as manipulating financial statements are frequent, the embezzlement and corruption. According to Lawson (2004) that the existence of a strong relationship between the tendency of students to cheat in the academic and unethical behavior of their attitude in the business world. One of the things that lead to student academic cheating occurs because of the process of neutralization. According to Meng et al., (2014), neutralization is a student attitude that tend to justify or rationalize their cheating. There is a tendency that makes students think that cheating behavior is legitimate and acceptable in the academic process. The study has also found that the neutralization is positively correlated with the behavior of dishonesty. Attitude neutralization can increase the desire of

students to cheat continuously without any guilt from within the individual. Their neutralization also makes the students assume that it is a habit or behavior that has long been done and are difficult to remove so that academic cheating increasingly tolerated regardless of the prevailing norms and rules concerning the prohibition of doing the cheating behavior. Academic cheating arises from various factors: from within the individual (internal) and from outside the individual (external) that the individual factors, personality factors, contextual factors, and situational factors. One of the factors that influence individual student academic cheating is gender. According to Gunarsa (1991) that the difference between men and women that if men look more impatient to solve problems and be more aggressive. As with the women who use more emotional, feelings and moods. The purpose of this research is to provide empirical evidence about the relationship between neutralization with academic cheating behavior and differences in students' perceptions of male and female accounting courses, especially in college town neutralization Batam on academic cheating behavior.

2 Literatur Review

Perception

According to Desiderato (1976) in Rachmat (2009) explains that the perception is the experience of objects, events, or relationships obtained by concluding information and interpret the message. According to Robbins (2008), perception is the process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment. Factors that may affect the perception of each individual according to (Robbins, 2008):

1. Factors within each individual such as attitudes, motives, interests, experiences, and expectations.
2. Factors in situations such as time, working conditions, and social circumstances.
3. Factors within the target as something new, movement, sound, size, background, closeness, and similarity.

Neutralization

Neutralization theory initiated by Sykes and Matza (1957) describes the technique of neutralization. That an individual can perform deviant behavior they think is a correct behavior to do with rationalizing and neutralize social norms and interests according to their perception of themselves. According to Koentjoro (2013), neutralization technique is a technique developed from a critical view that the crime involved is wrong, they should be rational, willing to consider, and make a wrong behavior to be accepted as a fact before they continue their actions. According to Sykes and Matza (1957) there are five techniques of neutralization:

1. The Denial of Responsibility, The actors express themselves as people who are helpless in the face of the new situation with the pressures of society and claim to be a victim of things like parents do not give love, friendship bad or dirty environments.
2. The Denial of Injury, namely the perpetrators of the view that behavior is not caused huge losses despite the fact that it is against the law and they think that vandalism is a mere omission - the eye.
3. The Denial of Victim actors understand themselves as heroes, while the victims of the actions considered a guilty person and commit crimes.
4. The Condemnation of the Condemners, namely the perpetrators assume that people who condemn the deeds done as hypocrites, hypocrites, as criminals in disguise the wrongdoing or displeasure on them.
5. Appeal to Higher Loyalties, namely the perpetrators feel that they are caught between the demands of society, prescribed by law and in society with the needs of smaller groups, such as your spouse, gangs, or friendship.

Academic Dishonesty

Theory of Reasoned Action

Theory of Reasoned Action (TRA) was first developed by Fishbein and Ajzen (1975). This theory connects between faith (belief), attitude (attitude), intention (intention), and behavior (behavior). The theory of reasoned action based on the assumption that a person normally behaves in a way that makes sense, that they

consider the information provided and consider the implications of their actions. One's intention to conduct formed by two main factors, namely attitude toward the behavior and subjective norms. Attitude itself may be influenced by the belief results would have been then. Subjective norms influenced by faith in the opinions of others as well as their motivation to comply with that opinion.

Theory of Planned Behavior

The theory of planned behavior is an extension of the theory of reasoned action. The extension of the theory adds construct that does not exist on measures Theory of Reasoned Action that perceived behavioral control (Perceived behavioral control). According to Ajzen (1991), a central factor in the theory of planned behavior is the intention of the individual to perform certain behaviors. Intentions are assumed to capture the motivational factors that influence behavior. The stronger the intention to engage in the behavior, the more likely its performance. Intention to behave is influenced by three components, namely the attitude toward the behavior, subjective norms and perceived behavioral control.

Gender

Gender Role Socialization theory

According to the theory of gender role socialization Betz et al., (1989), and Ward & Beck (1990) explains the differences in the current men commit to cheating. Women tend to be more obedient to the rules and men are less binding in terms of the rules. The theory of socialization of gender roles influences the tendency toward dishonesty through internalization differences role requirements. This theory asserts that sex brings different values and traits to their job role, which, in turn, varies the form of interest associated with their work, decisions, and practices. According to proponents of this theory, men will look for signs of competitive success is money, progress, and the relationship and the intrinsic satisfaction derived from the work itself. Instead, women are considered less emphasis on competitive success and more about doing a good job and promote harmonious relations. Thus,

women worked fewer hours, showing less attention to money and progress, and more often adhere to rules and laws. Therefore, this theory assumes unethical desire differences will exist between men and women in the same job.

Structural theory

According to Ameen et al., (1996), the structural theory argues that differences between men and women are caused by early socialization and requirements of other roles. Thus, the structural theory predicts that men and women in certain jobs or training for a specific job will show the same ethical priorities. According to Stanga & Turpen (1991), the structural theory shows that although men and women may initially approach their work with different values and interests of the job due to differences in socialization that occurred during their childhood, these differences disappear as they adjust to the job role they.

3 Results and Discussion

Hypothesis development

The relationship between neutralization and cheating behavior

Previous studies conducted by Meng et al., (2014), found a negative correlation between academic cheating behavior and attitude towards deviant behavior but there is a positive relationship between academic cheating behavior and neutralization. Attitude neutralization can increase the frequency of students to engage in academic cheating behavior that caused them prefer to commit do cheating because it does nothing when it is done. This shows that students feel that cheating is not the behavior that is totally distorted, but rather as an acceptable action due to external factors. Neutralization attitude toward academic cheating is a major influence on academic cheating.

Based on the above hypothesis in this study as follows:

H1: There is a positive correlation between neutralization with academic cheating behavior

Differences in students perceptions of male and female

about neutralization on academic cheating behavior According to Ismail & Yussof (2016) on student perceptions of men and women on the neutralization of academic cheating behavior on country Accounting student at the university in Malaysia found no differences between male students and female on neutralization or justification academic cheating behavior. The results showed that men tend to have more neutralization or the tendency to justify cheating behavior larger than females although there was no significant difference in these differences. The contradiction between the theory and the theory of structural gender role socialization on Accounting students male and female. Socialization theory assumes that women tend to be more obedient to the rules and men are less binding in terms of the rules while on the side of the structural theory shows that men and women in certain jobs or training for a specific job will show the same ethical priorities. Past research has shown that the existence of a positive relationship between the behavior of cheating by Accounting student. Therefore, with an explanation of the relationship neutralization and cheating behavior as well as different theories of previous studies. then the second formulation of alternative hypotheses for this study is: Past research has shown that the existence of a positive relationship between the behavior of cheating by Accounting student. Therefore, with an explanation of the relationship neutralization and cheating behavior as well as different theories of previous studies. then the second formulation of alternative hypotheses for this study is: Past research has shown that the existence of a positive relationship between the behavior of cheating by Accounting student. Therefore, with an explanation of the relationship neutralization and cheating behavior as well as different theories of previous studies. then the second formulation of alternative hypotheses for this study are:

H2: There are differences in the perception of the tendency of neutralization academic cheating behavior between male students and female Accounting courses.

Research methods

This study aimed to test the hypothesis and provide

empirical evidence related to our hypotheses. The quantitative research by collecting data from respondents by distributing questionnaires to students. The scale is a rating scale used is a numerical scale (numerical scale) using 1 to 7 for 7 points Likert scale. Figures show that the behavior of the one stated in the questionnaire very unjustifiable up with a selection of seven figures which show that the behavior is very justified.

Population and Sample

The population used in this study were all students active in various courses in Accounting in college with minimal accounting courses accredited B (good). The study was conducted at the college with minimal accounting courses accredited B (good) in Batam which has courses that Batam Batam State Polytechnic, University of Batam, Riau Islands University and the International University of Batam. This study uses non-probability sampling technique sampling (not random) is purposive sampling. Criteria for students based on certain considerations (judgment sampling). The number of samples in this study based on the method's Roscoe's rule of thumb (1975) obtained the total sample of 378 respondents. The collection of data used in this study is a survey technique using a questionnaire.

Table1

CHARACTERISTICS OF RESPONDENTS

Information		Frequency	Percentage
Gender	Man	102	27.00%
	woman	276	73.00%
	Total	378	100%
Semester	1	17	4.5%
	2	59	15.6%
	3	19	5.0%
	4	105	27.8%
	5	17	4.5%
	6	127	33.6%
	7	0	0%
	8	34	9.0%

According to the table 1 the characteristics of respondents by sex shows that the majority of respondents were female with a percentage of 73% while the male student respondents have a percentage

of 27%. Based on the half of the respondents indicated that a majority of the number of students study who are students of the 6th semester consisting of 127 students with a percentage of 33.6%.

Operational Variables and Research Instruments

Gender

The variables used in this study were sex (gender) men and women who are active in college with minimal accounting courses accredited B (good).

Independent Variables Neutralization

The independent variable in this study is the neutralization of cheating behavior. Definition of neutralization is defined as an attitude that tends to justify or rationalize cheating they do. Neutralization was measured using a 11-item questions adapted from research Meng et al., (2014).

Dependent Variables Academic Cheating Behavior

The dependent variable used in this study is an academic cheating behavior that is a dishonest behavior committed intentionally by students and is usually done to get good grades. Cheating behavior was measured using 25 items of questions were adopted from the research Meng et al., (2014).

Research result

Validity and Reliability

Validity test on each of the questions tested for validity. A construct or a variable is said to be reliable if the value $\alpha > 0.60$ (Ghozali, 2006).

Table2

TEST RESULTS VALIDITY ANDRELIABILITY

variables	Pearson Correlation	Cronbach Alpha
neutralization	0.799- 0.891 **	0.974
cheating behavior	0.604- 0.857 **	0.968

** Significant at the 0.01 level

* Significant at the 0.05 level

Descriptive Statistics Analysis

Descriptive statistics include the grouping of respondents in each of the variables in this study,

namely neutralization and cheating behavior.

Table3

DESCRIPTIVE STATISTICAL ANALYSIS RESULTS

	N	Min	Max	mean	Std. Dev.
Neutralization	378	11	77	42.79	18.719
cheating behavior	378	21	147	76.28	33.038

Classic assumption test

Normality test

Normality test used in this study is the Kolmogorov-Smirnov test for normality.

Table4

NORMALITY TEST RESULTS

Variables		Percentage
neutralization	Kolmogorov Smirnov Z	0.938
	Assymp. Sig. (2-tailed)	0.342
cheating behavior	Kolmogorov Smirnov Z	1.041
	Assymp. Sig. (2-tailed)	0.229

Table5

TEST RESULTS LINEARITY

Variables	Sig.
Neutralization	0.205
cheating behavior	0.205

Based on the 5 tables significance value for the variable neutralization and cheating behavior is 0.205. That is, the significance values greater than 0.05 ($0.205 > 0.05$). Thus, it can be concluded that the relationship between the variables neutralization (X) and variable cheating behavior (Y) is linear.

Independent test

The following linearity test performed in this study were used to determine whether the relationship between variables means (significant or not).

Table6

INDEPENDENT TEST RESULTS

Variables	Sig.
Neutralization	0.000
cheating behavior	0.000

Based on Table 6 shows that the significant value for the independent test in this study was 0.000 for the variable neutralization and cheating behavior. It was concluded that the relationship between the neutralization (X) and Cheating Behavior (Y) are

meaningful (significant).

Hypothesis testing

Pearson Product Moment Correlation

Pearson product moment correlation test was used to test whether there is a relationship between one variable with another variable.

Table7

PEARSON PRODUCT TEST RESULTS MOMENT

Correlations			
		X_NEU	Y_CB
X_NEU	Pearson Correlation	1	.829 **
	Sig. (One-tailed)		.000
	N	378	378
Y_CB	Pearson Correlation	.829 **	1
	Sig. (One-tailed)	.000	
	N	378	378

**. Correlation is significant at the 0:01 level (one-tailed).

According to the table 7 can be seen that the value of $r = 0.829$. This means that ties between the neutralization variable (X) and variable cheating behavior (Y) is 0.829. Figures showing the positive correlation is a positive relationship between the two variables. This shows that a very strong relationship between the variables X and Y. From the results in Table correlations correlation output generated Sig. 0,000. When compared with $\alpha = 0.05$, the Sig. smaller than α (Sig. $\leq \alpha$), ie < 0.05 means that H_0 rejected and accepted H_A (significant).

Independent t-test test

Independent test t-test was used to compare the average of the two groups are not related to each other.

Table8

INDEPENDENT TEST RESULTS T-TEST

	Gender	N	mean	Sig	T
neutralization cheating behavior	Man	102	63.79	.000	
	woman	276	35.03	.000	
Equal variances assumed					18.132

Test results of independent t-test in Table 8 show the

average neutralization of cheating behavior committed by males larger than females with a mean or average of 63.79 while the smaller female at 35.03. T count > t table is 18.132 > 1.966 and the value probability (sig.) Is 0.000 < 0.025. Then the decision is there is a difference in perception between men and women in terms of neutralizing the cheating behavior.

4 Conclusions

Based on the results of research on the relationship between neutralization with academic cheating behavior and differences in students' perceptions about the neutralization of academic cheating behavior between male students and female can be concluded that there is a strong positive correlation between neutralization with academic cheating behavior. The higher the tendency to neutralize the more often the tendency to do fraudulent behavior and to differences in perception between male students and female on neutralization behavior of academic cheating suggests that the perception of male students for courses in Accounting in the college town of Batam tend to be higher to justify the behavior of cheating they do compare to women. This study has several limitations that researchers use only the programs of study Accounting at several universities in the city of Batam, which is already minimal accredited B (Good), Number of women respondents more than men, Data analysis is the result of respondents who are perceived. Suggestions are given for future research is to carry out educational purpose suppress the neutralization process so that neutralization can be minimized, ethics education should consider the perspectives of men and women differently so that treatment can be given a more precise and for further research to study the factors that affect neutralization and neutralization dynamics of male and female.

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